

## REMARKS

In view of the preceding amendments and the comments which follow, and pursuant to 37 C.F.R. § 1.111, amendment and reconsideration of the Official Action of September 13, 2004 is respectfully requested by Applicants.

### Summary

Claims 1 – 48 stand rejected. Claims 14, 29 and 31 - 48 have been cancelled. Claims 1 – 13, 15 – 28, and 30 are pending following entry of the present remarks.

### Restriction/Election

Pursuant to the election/restriction requirement set by the Examiner, Applicant has herein elected Claims 1 – 13, 15 - 28 and 30, which are drawn to magnetic sensing element. Applicants submit that the above elected claims are directed to a single patentably distinct invention and have accordingly elected the corresponding Group I of claims, as required by the Examiner.

Further, Applicants has elected, with traverse, as required under 35 U.S.C. 121 one single disclosed species, namely Species B, from the following two (2) species on the merits to which the claims shall be restricted:

A) An element wherein the spacing in the track-width direction between the inner end surfaces of both the side regions of the second antiferromagnetic layer is smaller than the dimensions in the track-width direction of the first free magnetic layer.

B) An element wherein the spacing in the track-width direction between the inner end surfaces of both the side regions of the second antiferromagnetic layer is larger than the dimensions in the track-width direction of the first free magnetic layer.

Accordingly, Claims 1 – 13, and 16 – 28, and 30 are generic and Claims 1 – 13, 15 – 28, and 30 are hereby being identified with Species 1.

### Conclusion

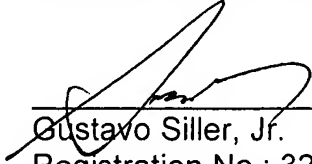
Therefore, in view of the above amendment and remarks, Applicants respectfully submit that this application is in condition for allowance and such action is earnestly

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requested. If for any reason, however, the Examiner feels that a telephone interview would be helpful in resolving any remaining issues the Examiner is respectfully requested to contact Applicant's undersigned attorney.

Respectfully submitted,

  
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